

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas (ROA), *leverage* (DEBT), kompensasi bonus, dan pajak (TAX) terhadap manajemen laba yang diukur menggunakan *discretionary accruals* (DA). Masalah keagenan dalam *agency theory* muncul karena adanya perbedaan kepentingan antara *agent* dan *principals*, dimana manajemen selalu ingin memaksimalkan kesejahteraannya sendiri. Oleh karena itu, manajemen akan berusaha memilih kebijakan akuntansi tertentu sesuai dengan kondisi yang dihadapi. Pemilihan kebijakan tersebut diperbolehkan dalam teori akuntansi positif sehingga, inilah celah manajemen dapat melakukan manajemen laba.

Sampel penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2013-2017. Teknik pengambilan sampel menggunakan *purposive sampling*, sehingga didapat total 51 perusahaan manufaktur yang terdaftar di BEI.

Hasil penelitian menunjukkan variabel profitabilitas berpengaruh positif dan pajak berpengaruh negatif. Sedangkan variabel kompensasi bonus dan *leverage* tidak berpengaruh terhadap manajemen laba.

Kata kunci: Manajemen Laba, *Leverage*, Kompensasi Bonus, Pajak

ABSTRACT

This research aimed to find out the effect of profitability (ROA), leverage (DEBT), bonus compensation, and tax (TAX) on the profit management which was measured by discretionary accruals (DA). While, the agency problems in agency theory occurred as there were difference in interests between agent and principals, in which management would like to maximize is prosperity. Therefore the management would choose certain accounting policies with the conditions given. This policy was allowed in positive accounting theory. Consequently, there was opportunity of earning management.

The population was manufacturing companies which were listed on Indonesia Stock Exchange (IDX) 2013-2017. Moreover, the data collection technique used purposive sampling. In line with, there were 51 manufacturing companies which were listed on IDX.

The research result concluded profitability had positive effect on the profit management. On the other hand, tax had negative effect on the profit management. In addition bonus compensation and leverage did not affect the profit management.

Keywords: profit management, leverage, bonus compensation, tax